

**CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
BRIAN P. KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 1st of October, 2010.

GEORGIA DEPARTMENT OF REVENUE

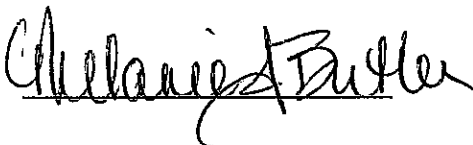
Filing Date: October 1, 2010.

The Georgia Department of Revenue has adopted:

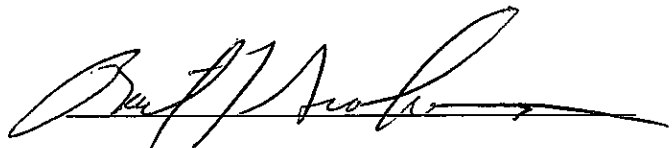
- 560-8-1-.16, entitled "Invalid Checks."
- 560-8-1-.17, entitled "Notification of Disciplinary Action."
- 560-8-3-.07, entitled "Cigarettes – Tax Stamping Methods and Discounts."

The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 48-2-12 and 48-11-3.

Sworn to and subscribed before me this 1st day of October, 2010.



(Signature of Notary Public)
(Notary Public Seal)



Bart L. Graham
Commissioner
Georgia Department of Revenue

Notary Public, Rockdale County, Georgia
My Commission Expires Nov. 19, 2012

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-8-1
ALCOHOL AND TOBACCO DIVISION
(TOBACCO)**

560-8-1-.16 Invalid Checks – General.

(a) Dealers offering checks in payment for purchases of merchandise from a Distributor, whether the Dealer is the maker or endorser of such checks shall, upon notification that any such check has been dishonored, make immediate payment for same. Dealers failing to comply with this Regulation may be subject to a citation.

(b) Distributors who receive a dishonored check from a Dealer and secure a criminal warrant against the Dealer must notify the Commissioner, in writing, within ten (10) days of the date of issuance of the warrant. Such notification shall include all pertinent information associated with the criminal warrant including the county where the warrant was secured, the warrant number, docket number, and/or a copy of the warrant.

Authority: O.C.G.A. §§ 48-2-12 and 48-11-3.

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-8-1
ALCOHOL AND TOBACCO DIVISION
(TOBACCO)**

**560-8-1-.17 Notification of Disciplinary Action –
General.**

(1) Any licensee who has any disciplinary action taken against him or his employees by any authority, either municipal, county, state, or federal for tobacco offenses, and any felony convictions, shall notify the Commissioner or the Commissioner's agents within fifteen (15) days of such action.

(a) The notification must include the complete details of the action taken;

(b) Any licensee who fails to notify the Commissioner or the Commissioner's agents of such action within the prescribed time may be cited and required to appear before the Commissioner to show cause as to why his license should not be suspended, revoked, or cancelled.

(2) Disciplinary action as used in this Regulation means any action taken by any municipal, county, state, or federal agency against the Licensee, its employees, or its place of business including but not limited to:

(a) Arrests by local, state, or federal authorities of the licensee or any of its employees;

(b) Citations issued by local, state, or federal authorities, to the licensee or any of its employees;

(c) Indictments, presentments, or accusations in any local, state, or federal courts against the licensee or any of its employees;

(d) Convictions of, or penalties imposed pursuant to a plea of nolo contendere or non vult against the licensee or any of its employees in any local, state, or federal court;

(e) Penalties imposed by any regulatory agency against the licensee or any of its employees; or

(f) Any other written charges or reprimand by local, state, or federal authorities.

(3) Traffic citations written to the licensee or any of its employees need not be reported to the Commissioner or the Commissioner's agents.

(4) Civil actions or accusations against the licensee, or any person, firm or corporation holding a financial interest in the license shall be reported in accordance with paragraph (1) of this Regulation.

Authority: O.C.G.A. § 48-2-12.

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-8-3
ALCOHOL AND TOBACCO DIVISION
(TOBACCO)**

**560-8-3-.07 Cigarettes – Tax Stamping Methods and
Discounts – Distributor.**

(1) Licensed Distributors of cigarettes shall use only tax stamping methods and tax stamps approved by the Commissioner.

(2) The Commissioner adopts one uniform single bracket for discounts concerning cigarette stamps.

(3) For the single bracket, licensed distributors of cigarettes shall be allowed to:

(a) Purchase cigarette tax stamps at a discount of four percent (4%) of the face value of the cigarette stamps purchased.

(4) Licensed Distributors shall affix a certain color cigarette tax stamp, specified by the Commissioner, to a specific category of cigarette products. The categories are:

(a) Cigarette products produced by a manufacturer listed as a participant for tobacco manufacture and brand compliance for Master Settlement Agreement as set forth on the Georgia Attorney General's website.

(b) Cigarette products produced by a manufacturer listed as a non-participant for tobacco manufactures and brand compliance for Master Settlement Agreement as set forth on the Georgia Attorney General's website.

(5) The primary color(s) of the cigarette tax stamps in subparagraph (4)(b) shall be different from the primary color(s) of the cigarette tax stamps in subparagraph (4)(a) of this Regulation.

(6) All cigarette tax stamps issued by the Department shall conform to this Regulation beginning April 1, 2009.

(7) Failure to apply the appropriate cigarette tax stamp as provided for in this Regulation shall result in administrative action by the Department including revocation or suspension of license.

Authority: O.C.G.A. §§ 48-2-12 and 48-11-3.